

Please amend the claims as follows:

- 1. (Currently amended) A semiconductor device comprising a III-V Nitride semiconductor epitaxial film having 4H-polytype structure formed in contact with a substrate having 4H-type structure, wherein 4H-AlN is formed in contact with the substrate.
- 2. (Original) The semiconductor device according to claim 1, wherein the substrate is silicon carbide.
- 3. (Previously presented) The semiconductor device according to claim 1, wherein said III-V Nitride semiconductor epitaxial film is formed in contact with a substrate having (11-20) face.
 - 4. (Cancelled)
- 5. (Previously presented) The semiconductor device according to claim 1, wherein a number of group III atoms are equal to a number of nitrogen atoms on a surface of said III-V Nitride semiconductor epitaxial film.

6-50. (Cancelled)